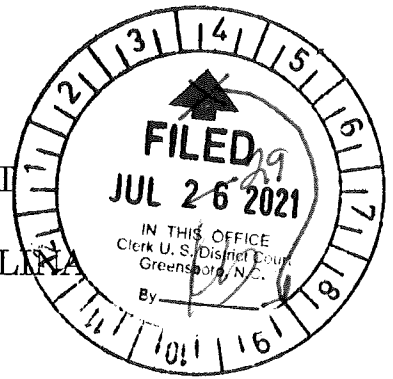


IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF NORTH CAROLINA



UNITED STATES OF AMERICA :
 :
v. : 1:21CR 213-1
 :
MARKEITH JAMAR NORMAN :

The Grand Jury charges:

INTRODUCTORY ALLEGATIONS

At all times relevant to this Indictment:

1. MARKEITH JAMAR NORMAN was a resident of Durham County, North Carolina, within the Middle District of North Carolina.
2. "Taxes R Us" was a tax preparation business located in Durham, North Carolina, within the Middle District of North Carolina.
3. Beginning on or about December 1, 2014, and continuing until on or about April 15, 2019, the exact dates to the Grand Jurors unknown, MARKEITH JAMAR NORMAN worked at "Taxes R Us" as a tax return preparer.
4. The Internal Revenue Service ("IRS") was an agency of the United States Department of the Treasury responsible for enforcing and administering the tax laws, and collecting taxes owed to the United States.
5. Household Help Income ("HSH income") was income paid to

individuals typically hired to perform household work. These individuals were considered employees of the person for whom they performed the household work, and the employer determined and controlled the work performed by the individual.

COUNTS ONE THROUGH TWENTY-THREE
(Aiding and Assisting in the Preparation and
Presentation of a False Tax Return)

1. The Introductory Allegations in paragraphs 1–5 of this Indictment are realleged and incorporated by reference as though fully set forth herein.

2. On or about the dates set forth below, in the Middle District of North Carolina, and elsewhere, MARKEITH JAMAR NORMAN did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the IRS of U.S. Individual Income Tax Returns (IRS Forms 1040, 1040A) for the following tax years and taxpayers, as identified by their initials, which tax returns were false and fraudulent as to material matters, including but not limited to those described below:

| Count | Approximate Date Filed | Taxpayer | Form Type | Tax Year | False Material Matter(s) |
|-------|------------------------|----------|-----------|----------|---|
| 1 | 1/29/2016 | S.M. | 1040 | 2015 | Wages (line 7) HSH (page 22) Qualified Expenses |

| | | | | | |
|---|-----------|------|------|------|--|
| | | | | | (Form 8863 line 27) Form 1099 withholding amount (page 14) Federal income tax withheld from Forms W-2 and 1099 (line 64) |
| 2 | 2/2/2017 | S.M. | 1040 | 2016 | Business Income (line 12) Form 1099 withholding amount (page 8) Federal Income Tax withheld from Forms W2 and 1099 (line 64) |
| 3 | 1/26/2015 | S.I. | 1040 | 2015 | Qualified Education Expenses (Form 8863, line 27) Gifts by cash or check (Schedule A, line 16) Form 1099 withholding amount (page 9) Federal Income tax withheld from Forms W2 and 1099 (line 64) |
| 4 | 2/13/2017 | S.I. | 1040 | 2016 | Business Loss (line 12) Form 1099 withholding amount (page 10) Federal Income Tax withheld from Forms W2 and 1099 (line 64) |

| | | | | | |
|---|-----------|-------|--------|------|--|
| 5 | 2/22/2018 | S. I. | 1040EZ | 2017 | Form 1099 withholding amount (page 4) Federal Income Tax withheld from Forms W-2 and 1099 (line 7) |
| 6 | 2/18/2019 | S.I. | 1040 | 2018 | Form 1099 withholding amount (page 15) Federal Income Tax withheld From Forms W2 and 1099 (line 16) |
| 7 | 2/12/2016 | R.M. | 1040 | 2015 | Wages (line 7) HSH (page 21) Form 1099 withholding amount (page 11) Federal income tax withholding Forms W 2 and 1099 (line 64) |
| 8 | 2/21/2017 | R.M. | 1040 | 2016 | Business income (line 12) Form 1099 withholding amount (page 8) Federal income tax withheld from Forms W2 and 1099 (line 64) |
| 9 | | R.M. | 1040A | 2017 | Form 1099 withholding amount (page 7) |

| | | | | | |
|----|--|------|------|------|--|
| | | | | | Federal Income Tax withheld from Forms W2 and 1099 (line 40) |
| 10 | | R.M. | 1040 | 2018 | Form 1099 withholding amount (page 13) Federal Income Tax withheld from Forms W2 and 1099 (line 16) |
| 11 | | S.A. | 1040 | 2015 | Qualified Education Expenses (line 27) |
| 12 | | S.A. | 1040 | 2017 | Business Loss (line 12) Form 1099 withholding amount (page 9) Federal income tax withheld from forms W2 (line 64) |
| 13 | | S.A. | 1040 | 2018 | Business Loss (line 12) Form 1099 withholding amount (page 13) Federal income tax withholding from Forms W2 and 1099 (line 16) |
| 14 | | S.F. | 1040 | 2016 | Business Loss (line 12) Form 1099 withholding amount (page 8) |

| | | | | | |
|----|--|------|--------|------|---|
| | | | | | Federal income tax withheld from Forms W-2 and 1099 (line 64) |
| 15 | | S.F. | 1040EZ | 2017 | Form 1099 withholding amount (page 4) Federal income tax withheld from Forms W-2 and 1099 (line 7) |
| 16 | | S.F. | 1040 | 2019 | Form 1099 withholding amount (page 12) Federal income tax withheld from Forms W-2 and 1099 (line 16) Business loss (line 12) |
| 17 | | A.N. | 1040 | 2015 | Gifts by cash or check (line 16) Qualified Expenses (Form 8863, line 27) Form 1099 withholding amount (page 16) Federal income tax withheld from Forms W2 and 1099 (line 64) |
| 18 | | A.N. | 1040 | 2016 | Gifts by cash or check (line 16) Unreimbursed employee expenses, job, travel, etc. (line 21) Form 1099 withholding amount |

| | | | | | |
|----|--|------|-------|------|--|
| | | | | | (page 10) Federal income tax withheld from Forms W2 and 1099 (line 64) |
| 19 | | A.N. | 1040A | 2017 | Form 1099 withholding (page 7) Federal income tax withheld from Forms W-2 and 1099 (line 40) |
| 20 | | A.N. | 1040 | 2018 | Form 1099 withholding amount (page 13) Federal income tax withheld from Forms W-2 and 1099 (line 16) |
| 21 | | T.W. | 1040 | 2015 | Gifts by check or cash (line 16) Gifts other than by check or cash (line 17) Qualified Expenses (Form 8863, line 27) Form 1099 withholding amount (page 16) Federal income tax withheld from Forms W-2 and 1099 (line 64) |
| 22 | | T.W. | 1040A | 2016 | Form 1099 withholding amount (page 6) Federal income tax withheld from Forms W-2 and 1099 |

| | | | | | |
|----|--|------|-------|------|--|
| | | | | | (line 40) |
| 23 | | T.W. | 1040A | 2017 | Form 1099 withholding amount(page7) Federal income tax withheld from Forms W-2 and 1099 |

All in violation of Title 26, United States Code, Section 7206(2).

COUNT TWENTY-FOUR
(Making and Subscribing a False Tax Return)

1. The Introductory Allegations in paragraphs 1-5 of this Indictment are realleged and incorporated by reference as though fully set forth herein.

2. On or about September 10, 2017, MARKEITH JAMAR NORMAN willfully made, subscribed, and filed a false Form 1040 for calendar year 2014, which was verified by a written declaration that it was made under the penalties of perjury and which MARKEITH JAMAR NORMAN did not believe to be true and correct as to every material matter. On that tax return, MARKEITH JAMAR NORMAN reported that his only income was from Press Distribution Inc., whereas MARKEITH JAMAR NORMAN knew that the information was false, and failed to report his additional income as a tax preparer from "Taxes R Us."

In violation of Title 26, United States Code, Section 7206(1).

COUNT TWENTY-FIVE
(Making and Subscribing a False Tax Return)

1. The Introductory Allegations in paragraphs 1-5 of this Indictment are realleged and incorporated by reference as though fully set forth herein.

2. On or about July 26, 2016, MARKEITH JAMAR NORMAN willfully made, subscribed, and filed a false Form 1040 for calendar year 2015, which was verified by a written declaration that it was made under the penalties of perjury and which MARKEITH JAMAR NORMAN did not believe to be true and correct as to every material matter. On that tax return, MARKEITH JAMAR NORMAN reported that his only income was from Press Distribution Inc., whereas MARKEITH JAMAR NORMAN knew that the information was false, and failed to report his additional income as a tax preparer from "Taxes R Us."

In violation of Title 26, United States Code, Section 7206(1).

COUNT TWENTY-SIX
(Making and Subscribing a False Tax Return)

1. The Introductory Allegations in paragraphs 1-5 of this Indictment are realleged and incorporated by reference as though fully set forth herein.

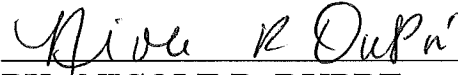
2. On or about September 10, 2017, MARKEITH JAMAR NORMAN willfully made, subscribed, and filed a false Form 1040 for calendar year 2016,

which was verified by a written declaration that it was made under the penalties of perjury and which MARKEITH JAMAR NORMAN did not believe to be true and correct as to every material matter. On that tax return, MARKEITH JAMAR NORMAN reported that his only income was from Press Distribution Inc., whereas MARKEITH JAMAR NORMAN knew that the information was false, and failed to report his additional income as a tax preparer from "Taxes R Us."


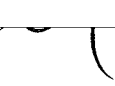
In violation of Title 26, United States Code, Section 7206(1).

DATED: July 26, 2021

SANDRA J. HAIRSTON
Acting United States Attorney


BY: NICOLE R. DUPRE
Assistant United States Attorney


A TRUE BILL:



FOREPERSON